

# Organization communication regarding ISO 26000 practices in South Korea: focusing on the enlarged scope

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**Abstract** ISO 26000, issued on November 1, 2010, has enlarged the scope of social responsibility (SR) from corporations to all types of organizations. This article examines how organizations that traditionally have not been concerned with this term, such as public or governmental institutions and nonprofit organizations, interpret this new standard and the notion of SR, especially in the South Korean context. For this research, we observed the SR-related reports and media activity of seven Korean organizations: Korean Standards Association (KSA), the Ministry of Knowledge Economy (MKE), Gangdong-gu Office (GDG), Christian Ethics Movement of Korea (CEMK), LG Electronics Union (LGEU), Collective Action (CA), and Working Together Corporation (WTCO). We also carried out interviews with experts in these organizations, who largely work on the subject. Using the organizing theory frame (enactment–selection–retention) of Karl E. Weick, we analyzed three elements of the organizational communication of these institutions: strategy, ISO 26000 messaging, and receivers of the information. ISO 26000 was first actively used in public organizations (e.g., KSA, MKE, and GDG) as a policy tool to expand the concept to all aspects of Korean society, and was later used in certain nonprofit organizations (e.g., LGEU and CEMK) as a new paradigm, creating new concepts such as union SR and churches' SR that partially accept the international standard in different contexts. Some civil societies, such as CA and WTCO, observe the phenomenon in a passive way to see if it could promote the social values of their organizations. Lastly, in spite of the scope enlargement, we note that SR is still in the range of corporate SR, and the application process in South Korea shows that the social aspect is more easily ignored than the economic and environmental aspects.

**Keywords** ISO 26000 · South Korea · Standardization · CSR · SR

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## Introduction

The impact of standards on the global economy is huge, as international trade necessitates that international standards be developed and applied consistently (APEC 2010; KSA 2008). The International Organization for Standardization (ISO) was created in 1947 in the wake of increasing international economic exchanges, in an effort to use international standards as a way to guarantee a certain degree of compatibility and interoperability of products. Economic globalization accelerated with the creation of the World Trade Organization (WTO) system in 1995, as it expanded the influence of international standards from products to processes of production and service, and even to social norms. These events led to international standard systems such as ISO, International Electro-Technical Commission (IEC), and International Telecommunication Union (ITU) increasingly becoming a field of governance (Schmidt and Werle 1998).

ISO 26000, issued on November 1, 2010, a guideline standard on social responsibility (SR) and applicable to all types of organizations at the voluntary level, is a case in point. Because corporate social responsibility (CSR) is becoming one of the most important agendas in the social sciences and public media, this new standard has been attracting global attention since 2001, at the beginning of its international standardization process. In general, SR has been understood as CSR in the business sector. One of the unique aspects of ISO 26000 is its item to be standardized, a sociopolitical term (SR)<sup>1</sup> that could be extended to all types of organizations, thereby making it different from previous standards issued by ISO. Another unique feature of ISO 26000 is its standardization process, which adopted a stakeholder-based approach as a complementary method to the national delegation system that has been the traditional ISO decision making process.

Because of these originalities, the legitimacy of ISO 26000 has been questioned by many researchers (Hahn and Weidtmann 2012; Tamm Hallström 2004; Graz 2009; Son 2012). This article focuses specifically on the ISO 26000 standard's enlarged scope, from CSR to SR for all types of organizations. In effect, this larger scope has expanded the influence of international standards from the industrial domain to all of society. More concretely, we want to understand how organizations in both public and civil sectors—in which the main rationality is already based on social aspects—re-organize their activities to focus on ISO 26000, and how they accept this new standard for organizational behavior.

Academic discussions about the scope of ISO 26000 are relatively few. A rare pearl is Ruwet's (2009) research, which defines the communication activities of ISO's Technical Management Board Social Responsibility Working Group (TMB SR WG) as a process of consensus for the definition of SR, and explores key stakeholders' discourse on the topic of changing CSR to SR. Observing the communications and discussions within the working group, Ruwet tries to find the political meaning of this terminological dispute, asking if the enlarged scope emphasizes the SR of small and medium enterprises (SMEs) in order to diminish the need for CSR. Ruwet's study presents a series of opinions about this change through interviews of participants but does not include details about how or why the

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<sup>1</sup> ISO 26000 defines social responsibility as “responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behavior that contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviors; and is integrated throughout the organization and practiced in its relationship” (ISO 26000, 2.18”).

discussion was initially raised at the first meeting of ISO's strategic advisory group (SAG) in 2003.

Official communications data on scope enlargement during the ISO 26000 standardization process are not abundant because the decision was made at the first stage of the process in 2003 (ISO 2003, p. 11), during the first general meeting of ISO SAG on SR, as the industrial stakeholders suggested. Lee (2012) doubted the validity of this decision, starting that it lacked procedural legitimacy because the decision to enlarge the scope was made at the first meeting of ISO SAG, which reversed ISO Committee on Consumer Policy (COPOLCO) opinion without any justification. Was the process between the ISO COPOLCO review and that of ISO SAG appropriate enough to change COPOLCO's initial scope from Corporate Responsibility Management Systems Standards (CR-MSS) to SR guidance? The international standardization field demands high expertise and English language skills, which businesses are more likely to possess than other stakeholder groups. After 2 days of debate at the first meeting of ISO SAG in Toronto in January 2003, a decision was made rapidly on the condition that it should be clear that industrial groups have the most responsibility (IISD et al. 2003; ISO 2003, p. 11). The logic of proponents was that all stakeholders engaged in the process should have SR to achieve sustainable development, and that the notion of CSR provides a somewhat negative image of corporations as well as possibly excluding SMEs (*ibid.*). Even if this proposition was accepted easily, many concerns were raised afterward (Ruwet 2009). In a decision paper published in 2005, for example, the International Commission of Free Trade Unions (ICFTU 2005) expressed concern, and asserted that CSR should not degrade due to its change from CSR to SR.

The suggestion to enlarge the scope, however, was accepted and not changed during the process. Many other participants, especially in developing countries, had doubts about the new standard, which was initiated with a European mindset that could result in a nontariff barrier to trade (Ruwet and Tamm Hallström 2007, p. 4). SME stakeholders, even if they belonged to the industrial group along with multinational enterprises, expressed concern over the fact that the new standard would demand the same SR of them (IISD et al. 2004a, p. 7). This is one of the reasons that SME stakeholders opposed the possible certification. The cleavage between SMEs and multinationals manifested the tension between developing countries and developed nations, in that certification could potentially serve as a nontariff trade barrier to SMEs in developing countries, which were already experiencing the burden of certification fees for ISO 9000 and 14000 (*ibid.*, pp. 7–8). This concern brought the opposition of some developing countries, such as Cuba, Turkey, India (Ward 2012, p. 21).

The effect of this standard on SMEs has been much studied, but few articles investigate the expansion of this standard to public or nonprofit organizations. That is why our research turns now to the process of applying this new standard to these sectors. As Fomin and Keil (2000, p. 209) point out, one of the problems in social studies regarding the issue of standardization is that the development of standards is discussed separately from their implementation. Observing what is going on in real organizations can ameliorate future standardization. As Karl Weick states, "People are trying to interpret what they have done, what they have learned, [and] solve the problem of what they should do next" (1984, p. 284). Notably, Hahn and Weidtmann (2012) analyze ISO 26000 in three processes—input, throughput, and output legitimacy—but the output process as implementation stage was not as thoroughly addressed. This article, then, aims to complement this aspect in an effort to understand the practical meaning of this scope enlargement to the public and civil sectors after a 10-year standardization debate, and, finally, to contribute to future discussions about the standard.

## A new paradigm in standardization engendered by ISO 26000: research object

Many scholars show that standard activities originate at the beginning of human history (Busch 2011; Frontard 1994; Maily 1946), with language being one of the most cited developments by those interested in the various media of standardized communication fields. Weights and measures are another common example of humans' attempts at standardization. For the Egyptians, measurements were made along the length of an arm, but in Asian history, the unification of weights and measures by Qing Si Huang (BC 259–BC 210) was considered an effective way to govern the country and increase its wealth by providing fair criteria to be used as a basis for trade between nations and to facilitate tax collection (Rada 2000, p. 19). These are examples of the prehistory of standardization (Frontard 1994, p. 20), which continued into the 19th century.

A more modern definition of standardization comes from industrialization's massive production systems and labor divisions. The institutionalization of this human activity, however, begins with two world wars in which standardization was recognized as an effective means of interoperability between materials and weapons. Accordingly, many European countries set up standards-related institutions in the 1920s (Maily 1946). In the same context, the three main international standard development organizations—ISO, IEC, and ITU—were created during this period by European governments that recognized the importance of standardization for the development of industry and trade. This is why standardization has been so heavily tied to industry-related activities, from modern origins to the present day.

A paradigm shift occurred when the consumer became an important factor in standardization during the 1960s and 1970s, when mass production created a society of consumption in which quality, security, or certification were the principle themes in standardization. Another contributing factor to this shift was economic globalization, often symbolized by WTO's technical barriers to trade (TBT) system in the 1990s, which required countries to adopt international standards. Since then, international standards have become an indispensable condition to participate in the globalized economic world, though the pre-emption of standards has resulted in a "war of standards" (Kang 2009; Lee and Oh 2006).

The internationalization of standards driven by economic globalization increases the social aspect of standards in topics such as human rights, labor, and the environment. ISO 26000 is engendered in this context to engage a variety of stakeholders. The originality of this particular standard was confirmed also within ISO, as Ziva Patir, one of the main initiators of ISO 26000, expressed the uniqueness of the new standard as follows:

Our traditional role was to promote the standardization of products, services, processes, materials and systems. Then we evolved by developing standardized tools for management practice and now we are evolving further to develop standards that address the human aspects (ISO 2006, p. 1).

ISO 26000 is treated by many scholars as a representative case that shows the transformation of international governance from nation-based actors to transnational and private actors, particularly in the domain of international standardization, where industrial and political interactions have been needed (Tamm Hallström 2004; Graz 2009; Cadet 2010). This transformation has resulted in the growing importance of private organizations like ISO for international governance. Hahn and Weidtmann (2012) ask, for example, if it is time to review the democratic legitimacy of a private organization as a governance tool and the concurrent legitimacy of its processes.

Some studies focus on the original decision process of ISO 26000, which was adopted by a “double stage consensus” (Roh 2011, p. 37). Egyedi and Toffaletti (2008) maintain a critical stance, arguing that this new method could not effectively ensure the participation of some weaker stakeholders such as SMEs or consumer organizations. Ruwet and Tamm Hallström (2007) and Ruwet (2010) express doubt about the suitability of the six categories of stakeholders: industrial; governmental; labor unions; consumers; NGOs; and service, support, research, and others (SSRO). In order to evaluate the stakeholder approach used in this process, Helfrich (2010) does a quantitative analysis of the number of participants in each stakeholder category as well as the comments issued, and reaches the skeptical conclusion that the main contribution was still made by industrial stakeholders. Our research is in line with these preceding works, but is particularly interested in ISO 26000’s expanded influence on society as a whole, and proposes a new paradigm of standardization by observing its implementation.

### **Scope enlargement and observation of its application in seven Korean organizations: methodological frame**

We opted purposely for a South Korean context as a case study because South Korea is deeply entrenched in the global economic system, and is one of the Asian countries lacking in general CSR and stakeholder traditions that participated actively in the adoption of ISO 26000. South Korea is unique in that it changed its original contrary position, while India, for example, remained in opposition.<sup>2</sup>

Since its publication in 2010 in the Korean context, many Korean scholars have demonstrated interest in the application process of ISO 26000 and its variations according to the nature of the organizations concerned. Among others, Jung (2012) examines the influence of an SR standard like ISO 26000 on labor unions, analyzing how the two Korean labor unions, which have different ideological positions, cope with this phenomenon and try to reach a dialectical solution. La (2012), on the other hand, is interested in the application of SR in public organizations and shows that the diagnostic tool developed by the Korean Standards Association (KSA) can lead to a fair society. Cho (2007) argues effectively about the necessity of introducing the SR concept to university libraries, and investigates the actual international standard in her research, focusing on the juridical conditions of SR for public libraries. Lee (2011) examines possible problems and issues that SMEs face when applying ISO 26000, and suggests that SMEs take a more active role in this new environment and that government should support this process. Kim and Kim (2011) analyze two SMEs—Huons and PK Valve—and show how Lee’s (2011) conclusion is persuasive from an empirical standpoint. What these studies have in common, however, is that they treat ISO 26000 as a mandated global trend inevitable for organizations, rather than something that could be objectionable. That is why this study re-examines these tendencies from a standardization point of view.

The organizations selected for this study are nonprofit organizations such as public organizations, civil societies, and social enterprises. According to ISO 26000, organizations are defined as “all types of organizations in the private, public, and nonprofit sectors, whether large or small, and whether operating in developed or developing countries” (ISO 26000 2.12). Accordingly, the discourse from CSR to SR was enlarged from multinational

<sup>2</sup> China, which had raised serious concerns about a number of aspects of earlier drafts of the standard, voted “yes” (Ward 2012, p. 21).

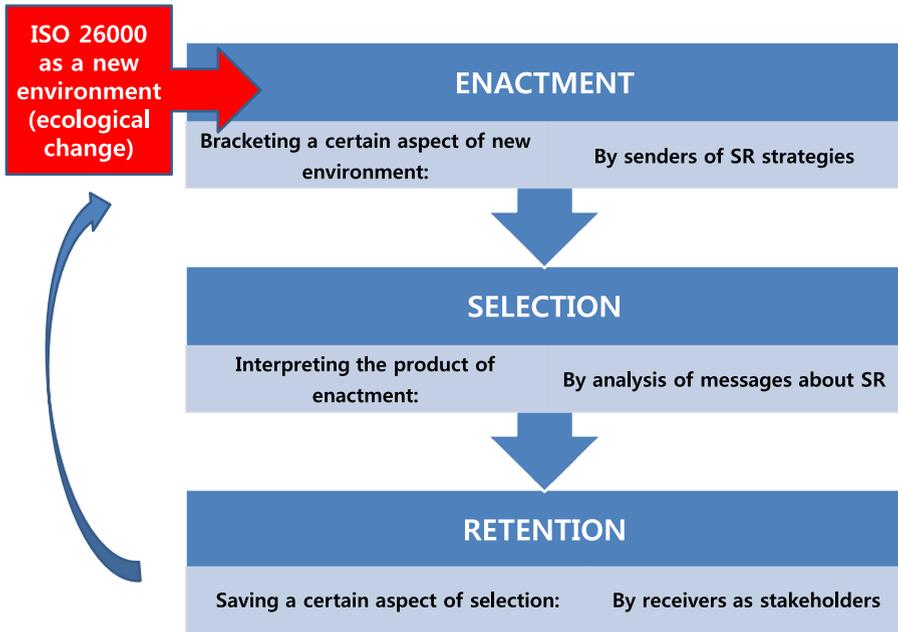
enterprises to all other types of organizations, profit or nonprofit, and governmental or nongovernmental (NGO).

Seven organizations were selected on the basis of the following two elements: publishing a report related to SR and award-winning career mentioned in the media. In general, reporting SR activities is regarded as an active expression of SR and the first step toward analysis of the situation. The organizations selected for this study have been frequently represented in the media as having an overarching interest in ISO 26000, with even a unique case among their domain.

During the implementation stage, organizations adopting a new environment (or a new standard, in this case) face two main challenges: defining their strategy vis-a-vis this change and adapting it to their original culture. In order to observe how this type of new initiative is interpreted in a local context, we observed seven Korean organizations using three analytical criteria derived from the following three principle communication factors: the strategies of *senders*, the structure of *messages*, and the main *receivers* of organizational communications.

Systemic theories are suitable to understand how organizations face the implementation of and adapt to a new environment (Bateson 1972; Luhmann 1984; Mucchielli 1999; Weick 1979). All organizations need to carry out a form of adjustment between a new environment and their original culture, according this theoretical tradition. Weick (1979, 2001), for example, sees an organization as a biological organ that requires consistency in order to adapt to changes in its environment, as a new environment contains some level of uncertainty. This is why an organization should be capable of receiving, classifying, and processing information in order to diminish its uncertainty, so as to decode and finally “make sense” of this process and then base its actions and strategies on that information. We will try to understand how organizations interpret the scope enlargement phenomena by means of Weick’s theoretical frame of *organizing*, which begins with a perceived change in environment (ecological change), and continues to *enactment*, *selection*, and *retention* steps. Organizing is a dynamic communication process of reducing the ambiguity of the information coming from the outside and generating a new meaning from it for an organization. Our objective is to observe this process in seven organizations in an effort to understand how this unique standard, ISO 26000, creates a new meaning of SR that has recently been imposed on nonprofit organizations, and what the differences are between SR and CSR (Fig. 1).

It begins with the *ecological change* that provides an *enactable environment*, or the raw materials for sense-making (Weick 1979, p. 130). In this case, the ecological change is the influence of ISO 26000 being extended to all types of organizations. Enactment is the stage of the process where the organism directly engages with an external environment through various attempts. In the case of ISO 26000, organizations (in particular, their managers) will decide how to strategically adopt this new international standard. The enactment, however, merely provides the equivocal raw materials that may then be seized or dismissed by the selection process (Weick 1979, p. 131). Organizations do not have any actual data about the applicability of SR’s enlarged scope, so ambiguity is created. Selection is an attempt to reduce the ambiguity and to provide some limited analysis in the form of communication content. Rather than choosing individuals or behaviors, selection processes organize select schemes of specific interpretations (ibid.). Selection is followed by retention, which involves relatively straightforward storage of the products of successful sense-making, called enacted environments in this study. In summary, if the enactment process determines whether the organization takes a new environment seriously, the selection defines any meanings that emerge during the selection process. Finally, the organization



**Fig. 1** Analysis model of organizational communication using Karl Weick’s *organizing theory*

decides which experiences will be collectively retained to modify its initial strategies about the change (Table 1).

We opted for a qualitative method in terms of data collection and analysis. First, we collected the seven organizations’ SR-related reports as the main data, as well as meeting documents, media articles, and position papers. We also carried out interviews with the persons responsible for SR within the organizations, or the “macro-actors” (Weick 2009, p. 200), “who act on behalf of distributed conversations on the information concerned.” These macro-actors are often strategic-level managers who write their organization’s sustainability report, and sometimes are the only people who follow SR-related trends in their organization and engage in communication activities (e.g., conference, education, publicity). Interviews were conducted in a semi-directive manner between August 14, 2012 and September 5, 2012, after we had distributed a questionnaire that asked about the strategies the organization is considering in regard to ISO 26000, its evaluation, and related communications to stakeholders.

**Emerging meaning of SR enlarged scope in South Korea: analysis**

ISO 26000 standardization and the Korean context: ecological change

The concept of CSR lacked a common definition before ISO 26000, as each country represented a different context. CSR concepts frequently cited by specialists are those of Archie B. Carroll, who addresses economic, legal, ethical, and philanthropic responsibilities (Carroll and Buchholtz 2006). ISO 26000 focuses on sustainable development and

**Table 1** Seven organizations observed

Name of organization	Type of organization	Title of report and year of publication (1st/2nd)
Ministry of Knowledge Economy (MKE)	Governmental organization	Sustainability report (2007/2011)
Gang-dong Gu Office (GDG)	Local collective	Sustainability report: a happy world (2010/2012)
Korean Standards Association (KSA)	Public organization	Sustainability report (2009/2011)
Christian Ethics Movement of Korea (CEMK)	NGO in Christian sector	Fruit of trust (2010)
Collective Action (CA)	NGO in civil society	History of 10-year-old collective action (2009)
LG Electronics Union (LGEU)	Trade union	A new history of LGEU, our DNA USR: USR activities (2009/2011)
Working Together Corporation (WTCO)	Social enterprise	Workplace where humans are more beautiful than flowers (2010)

therefore offers a new orientation that emphasizes environmental aspects and enlarges its scope to all organizations. Many scholars agree that recognizing CSR as a policy tool for sustainable development is traditionally a European understanding (Elkington 2004; Ab-länder 2011; Lee 2010). As Bowie and Werhane (2005, p. 114) point out, an orientation toward the triple bottom line (TBL) and the obligation to discuss corporate policy with stakeholders is one of the key European SR concepts. This can also be observed in “Promoting a European Framework for CSR: Green Paper,” published in 2001 in the EU. The European Multi-stakeholder Forum on CSR (IBEC 2004, p. 8), which occurred at the same time as the ISO discussion about CSR standards in October 2002, contributed to the shift toward emphasizing economic, social, and environmental dimensions, also known as the TBL. As a result, this SR agenda became the rationale for expanding the scope from CSR to SR for all organizations. In order to achieve sustainable development, all types of organization need SR (IISD et al. 2003).

In this context, the ISO 26000 development process followed four major steps. First, in April 2001, the ISO Council asked the ISO Committee on Consumer Policy (COPOLCO) to review whether it was reasonable for ISO to adopt CSR as a new international standard. The COPOLCO review process launched in May 2001 and closed in June 2002 with the submission of its final report, followed immediately by a large international conference at Port of Spain in Trinidad and Tobago. COPOLCO expressed its position that it was “desirable and feasible” that ISO develops a CSR standard from the perspective of the corporate responsibility-management system standard (ISO 2002a). This conclusion was derived from the Internet forum created by COPOLCO to involve about 400 international experts (ISO 2002a, p. 3). COPOLCO also organized an international conference, where about 200 participants showed their interest in this new standard (ISO 2002b). Conference participants supported COPOLCO’s viewpoint but expressed some concerns. The debate continued until a new official working group was created within ISO in 2005.

The creation of the ISO SAG, which was the second step, comprised major stakeholder groups as per the conclusions of COPOLCO. Based on ISO Council Resolution 27/2002, the ISO SAG on SR consisted of about 20 representatives as of 2003. In June 2004, after 18 months of investigation, with five general face-to-face meetings and two telephone meetings, ISO SAG submitted a working report to the ISO Council. The working report did

not require a consensus among the investigators, whereas a technical report, as originally planned, would have entailed a more rigorous consensus process. This new standardization was expected to promote trade by harmonizing a diversity of existing standards from the perspective of standard policy. In terms of public policy, it could also promote more voluntary SR activities, creating economic incentives (ISO SAG on SR 2004). SAG's suggestion was different from that of ISO COPOLCO, and the "CSR management system standard" proposed by ISO COPOLCO was ultimately changed to "SR Guideline."

Through these two steps, ISO's position on the SR standard became irreversible and the Stockholm international conference in June 2004 confirmed this threshold. Two days before the conference, ISO organized a gathering for developing countries, during which a consensus was reached concerning the standardization of SR, and just 1 day after the conference ISO submitted a new work item proposal (NWIP) to launch a new standard work.

In January 2005, a "dream team" (ISO 2004, p. 22), co-directed by Brazil (ABNT: Brazilian Association of Technical Standards) as a developing country and Sweden (SIS: Swedish Standards Institute) as a developed one, began the official SR standardization process, which followed the usual ISO process, establishing six versions of a working draft based on the consensus of six categories of stakeholders. ISO 26000 (2010) was finally published on November 1, 2010, after a final vote at the Copenhagen conference in May 2010.

The role of South Korea in the pre-standardization of SR (2001–2005) was minimal. The Korean government began to take action in 2005, when ISO initiated official standardization. The Korea Agency for Technology and Standards (KATS) and KSA created an SR forum in 2005 to mobilize experts from different pockets of society and deal with the international trend in question. Unlike Japan, which acted decisively and positively, the Korean Chamber of Commerce and Industry considered the new standard as a new type of technical barrier to trade (TBT), so the position of the Korean government was not as active (Youn 2011).

The strategy of the Korean delegation became much more proactive in 2008, when the substance of ISO 26000 was almost final and on the way to becoming a new international standard. Since 2009, the Korean government has undertaken various actions, such as the Sustainable Management Conference and the SME CSR Forum, for the purpose of disseminating information and training via the Korean Productivity Center, the Korean Chamber of Commerce and Industry, and the KSA. Meanwhile, KATS and KSA have developed several versions of a diagnostic tool in order to facilitate the application of the standard. Finally, since the publication of ISO 26000 on November 1, 2010, the government has been enforcing an "expansion project of sustainable management" based on the Industrial Development Act (Goh 2011).

### **Divergent strategies of organizations: enactment**

Why are certain organizations more interested in ISO 26000 than others, and what are the various strategies being developed for its implementation? ISO 26000, simply by being a new environment, is ambiguous for a greater number of organizations, but recognizing this ambiguity is the first step in the enactment process. Weick (1979) defined the concept of enactment as the process by which individuals in organizations act, and in doing so, create the conditions that become the constraints and opportunities the organization will face. In terms of organizational communication, it is the role of senders (i.e., managers) who take

part in the enactment to establish action plans. The senders will define what the environment is or should be. To understand the variable strategies of each organization, we analyzed the SR-related reports and interviews with these managers.

Three organizations accepted ISO 26000 as a new criterion for their SR activities and, as a result, tried to reconstruct their activities, using ISO 26000 actively in reporting their SR activities via a sustainability report. This can be described as an *indirect action* on an environment, according to Weick (2009, p. 194), because the organizations demonstrate flexibility by changing their own organization to adapt to a new environment. Flexibility means the ability during the enactment process to modify current practices when faced with an ecological change (1979, p. 268).

The KSA, MKE, and GDG are the cases in point. In 2006, the MKE became the first governmental organization to publish a sustainability report.<sup>3</sup> The second report published (in 2010) in the context of ISO 26000 stated a clear objective, which was to promote the new standard for the purpose of leading sustainability policies (MKE 2011, p. 7).

In the same context, the KSA—as a representative organization in standardization—also published a sustainability report based on ISO 26000 in both 2009 and 2011, and has expressed interested in SR activities. In effect, the KSA provided consulting services for the 2006 MKE report (KSA 2011, p. 47), and has tried to expand ISO 26000 in South Korea in different ways, such as developing diagnostic tools or application guidelines for SMEs, and providing consulting services, information, and educational content. A local collective based in Seoul, GDG, has also published an annual sustainability report, titled “A Happy World,” since 2010 and expressed interest in the standard in its 2012 report. According to the interviewee, Kim,<sup>4</sup> the organization has a sustaining interest in this new standard and is monitoring to adopt it for their activities.

All three organizations are public organizations, which indicates that the expansion of ISO 26000 is a policy objective for the Korean government. Oh,<sup>5</sup> from the KSA, confirms this, reminding that

ISO 26000 is the only international standard about the subject and the only standard that Korean government participated officially in the standardization and approved it. And the Korean government predicts its influence will be greater than any others and wants to prepare it.

Conversely, there are organizations such as Christian Ethics Movement of Korea (CEMK) and LG Electronics Union (LGEU) that change the environment to adapt it to their organization. In other words, because the meaning of the SR enlarged scope is not clear, organizations “create the external environment” (Daft and Weick 1984, p. 287). The interpretation may shape the environment more than the environment shapes the interpretation. This is a strategy of *direct* adjustment to keep the organizational identity stable.

CEMK, an NGO, has shown interest in ISO 26000 by creating the concept of churches’ SR. Its first SR report, titled “Fruit of Trust” and published in 2009, does not take the ISO standard into consideration, but since 2010, the organization has been trying to adopt it within the Christian context.<sup>6</sup>

<sup>3</sup> At that time, the MKE was called the Ministry of Commerce, Industry and Energy.

<sup>4</sup> Interview conducted via e-mail on August 16, 2012.

<sup>5</sup> Interview on August 16, 2012, at the KSA office.

<sup>6</sup> Interview on September 5, 2012, at the CEMK office.

Various events and conferences related to ISO 26000 by CEMK (CEMK 2010a, pp. 22–24) and the “Declaration of Churches’ Social Responsibility” on November 4, 2009, exemplify this attempt. The concept of churches’ SR is a benchmark from the Evangelical Council for Financial Accountability in the United States (CEMK 2010b, p. 11), most notably in the wake of the Candlelight movement in 2008. “At that moment, the Korean civil society began to be aware that its status is changing. It was time to explain the necessity and the transparency of civil organizations to the citizens, not just show our existence,” explained Joh, responsible for the CEMK SR report.<sup>7</sup>

Similarly, for the first time in Korea, the LGEU implemented a “union SR” (USR) on January 28, 2010. Established in 1963, the LGEU is a section of the Federation of Korean Trade Unions that has developed a cooperative view of labor-management relations. The union does not publish its own SR report but contributes to the LG Electronics corporate sustainability report (LG Electronics 2011, pp. 20–21) and documents its annual SR activities. The main reason for the implementation of USR is that there was a consensus, according to the interviewee, Kim,<sup>8</sup> that the SR agenda is a valid focus for the next generation of labor movements. The recent visit of collaborating European companies to experience the social conditions of LG Electronics workplaces in Korea has, according to Kim, made union members take the standard into consideration: “There was a consensus among members that the introduction of USR is inevitable for international trade and necessary to change the labor movement.” These two organizations share a common interest in ISO 26000 but do not apply the standard directly, rather creating their own concepts within their organizational context.

Two organizations do not use or cite detailed indicators of ISO 26000 in their sustainability reports. Collective Action (CA) is a Korean NGO that published its first sustainability report in 2009 following a review of its 10-year history (CA 2009, p. 6). This is the first case for an NGO in Korea. One of the main activities of this NGO is to monitor the SR activities of companies under the name “Center for Good Corporations.”

A social enterprise called Working Together Corporation (WTCO) is one of the success stories that Korean media often report on with respect to the implementation of social enterprises in South Korea, following the promulgation of the Social Enterprise Promotion Act in 2007.<sup>9</sup> WTCO published its first sustainability report using the “detailed indicators of key performance for social enterprises” prepared by the foundation’s leaders. WTCO is a social enterprise established in 2003 that seeks to find employment for socially marginalized people in the eco-friendly cleaning business. Since receiving certification from the Ministry of Employment and Labor with regard to the 2007 Social Enterprise Promotion Act, the corporation has grown more than tenfold per year for the past 5 years, with 33 billion won in total sales in 2008. As of 2009, it employed a total of 145 people, including 24 social workers (WTCO 2010, p. 17).

The principal author of the report, Kim,<sup>10</sup> testified in an interview with us that “reporting SR is a useful work to be [certified] by the Ministry and to verify the social

<sup>7</sup> Interview with Joh, responsible for SR report publication in the CEMK, on September 5, 2012, at the office of the CEMK.

<sup>8</sup> Interview with Kim on August 20, 2012, at the office of the LGE Union.

<sup>9</sup> For example, see the article “Interview with the CEO of Working Together Corporation, Lee Chul-Jong; A collaborative relationship between large enterprises and social enterprises that creates social effect,” published on Dec. 27, 2012. [http://news.heraldcorp.com/view.php?ud=20121224000705&md=20121227003839\\_BC](http://news.heraldcorp.com/view.php?ud=20121224000705&md=20121227003839_BC), accessed March 24, 2014.

<sup>10</sup> Interviewed on August 17, 2012, at the office of Clean Service Chung Co., Ltd.

**Table 2** Model of organizational strategy upon facing ISO 26000, using Daft and Weick's model

	Organization intrusiveness	
	Passive	Active
Assumption about environment		
Constructed and unanalyzable	Undirected viewing (WTCO)	Enacting (CEMK, LGEU)
Given and analyzable	Conditioned viewing (CA)	Discovering (MKE, KSA, GDG)

values in the market, but must be [a] costly additional burdensome task as a social enterprise which should compete with private companies.” That explains why organizations such as WTCO, CEMK, and CA could not publish SR reports after the first one. The interviewee of WTCO, K. H. Kim, asked the following: “The real SR for social enterprises is to protect the social values by surviving in the market. Should they do any others separately? This is a double burden and not helpful to the development of social economy.”

Overall, most organizations show interest in ISO 26000, but their strategies and levels of interest and implementation differ. In particular, the public sphere uses it as a policy tool. Public and governmental institutions use ISO 26000 not only for their own organizations but also for the purpose of publicity or to increase the education of other organizations. Conversely, it is used in civil societies to promote the social values of organizations or to ensure their legitimacy.

In conclusion, we can categorize these organizations using the model proposed by Daft and Weick (1984), with regard to the beliefs about environment and their intrusiveness into the environment. The *enacting mode* reflects both an active intrusive strategy and the assumption that the environment is unanalyzable (ibid., p. 288). In other words, the environment is ambiguous, so these organizations construct their own environment. Creating new concepts such as USR or churches' SR, the LGEU and CEMK adapt to ISO 26000 in a flexible manner. The *discovering mode* also represents an intrusive organization, but the emphasis is on detecting the correct answer to an analyzable environment. This objective follows the new standard as it imposes a process within the guidance. Most public organizations fall into this category. CA was the organization characterized as *conditioned viewing*, which assumes an analyzable environment, but is not intrusive. CA observes the current environment within traditional boundaries. *Undirected viewing* reflects a similar passive approach, but this organization (WTCO) does not yet consider the new environment, because it was assumed to be unanalyzable (Table 2).

In general, SR is still in an early stage that has not yet been fully institutionalized, because for all seven organizations, there is no specific department or group of employees dedicated to SR policies, even in the KSA, which is regarded as a pioneer in this domain in South Korea. KSA's SR report confirms the following: “There is no decision making body yet in KSA and awareness of SR is not yet spread to the all stakeholders including our employees and business partners” (KSA 2011, p. 68).

### Convergent meaning of SR: selection

The selection process identifies meanings and interpretations (Weick 1979, p. 175), generating answers to the question “What is going on here?” The ISO 26000 guidance

proposes that the seven core subjects necessary to perform SR should be considered in answering this question (i.e., organizational governance, human rights, labor issues, environment, fair operating practices, consumer issues, and community involvement and development) (ISO 26000, Clause 6). After deciding how to cope with the enacted environment, organizations define what SR means to them; therefore, selection creates a meaningful role for messages in the communication process. How do nonprofit organizations perform SR activities, and how do these activities differ from CSR? Through this process, we understand how organizations interpret SR as defined by ISO 26000, and what aspects are emphasized or denied.

As mentioned above, the SR report is the form most used to create meaning. Many interviewees confirm that reporting SR is the first step toward integrating SR into their organizational policy, with a view to examining existing conditions. The messages depend on the way the organizations apply ISO 26000 (i.e., what we observed in the enactment process). We observed three public organizations trying to directly use ISO 26000 to write their SR reports, but the standard is so general that the use of only ISO 26000 is not enough. As a result, organizations turn to other standards, such as the Global Reporting Initiative (GRI) 3.0.<sup>11</sup> This is to be expected, given that ISO 26000 only suggests general guidelines by which to establish policy principles. Some organizations, hoping to use ISO 26000 but finding it difficult to apply directly, such as CEMK and WTCO, endeavor to develop their own specifications. The tendency for these two groups in particular is that the more difficult direct application appears to be, the more they try to develop their own standard. Thus, CEMK is preparing an ISO 26000 for churches and social enterprises under the banner of Working Together Foundation have collectively developed an index of SR for social enterprises.

Some scholars criticize the one-size-fits-all characteristic of ISO 26000 (Schwartz and Tilling 2009, p. 290); however, this problem exists with many other international pre-made standards. Before, the method for choosing one internationally accepted standard among several existing national standards was called the “bottom-up approach,” but, currently, the tendency to create internationally pre-made standards instead of national standardization (i.e., the top-down approach) results in each culture attempting to adapt the standard to its own society. Accordingly, once an international standard is created, it diversifies again in each country while retaining a certain amount of interoperability between them.

Different enactment processes influence the selection process in different ways. The *discovering* group, which uses ISO 26000 in an active way, tries to construct the organization with the seven criteria described in the standard. The organizations in this group can also quantify the implementation level of ISO 26000, as do the KSA and MKE, with the diagnostic test developed by the KSA. The results of this test show that the human rights issue got the poorest score for these two organizations (MKE 2011, p. 78; KSA 2011, p. 69).

The *enacting* group selectively accepts ISO 26000 because there are some subjects within the standard that they think are inadequate or difficult to apply in the Korean context, such as labor issues and human rights. Interviewees testified that these two factors are the most difficult to apply in their organizations. In the case of CEMK, some social questions, such as homosexuality and abortion rights for women, are not acceptable from a Christian viewpoint even if they are accepted internationally. Indeed, CEMK formed a pro-life movement to show its antipathy to abortion (CEMK 2010a, p. 47). The KSA and LGE Union interviewees expressed difficulty in responding to human rights and labor issues,

<sup>11</sup> A sustainability reporting standard created by the Global Reporting Initiative.

**Table 3** Some examples of misuse of “sustainability” in SR-related reports (page number in report)

Organizations	Examples of expressions
CA	Sustainability of members/commission/workers/funding/activities (19)
MKE	Sustainable Korean industry (4) Sustainable advanced economy (22) Sustainable global leading industry, sustainable economic growth (22) Sustainable trade infrastructure (29–30)
GDG	Sustainable happy city (9) Sustainable labor-management relations (77)
WTCO	Alternative enterprise for sustainable growth (6) Sustainable organization (7)

especially in asking such questions of their subcontracted enterprises. As a result, the seven issues detailed within ISO 26000 have, in practice, been applied only partially under individual organizational conditions.

A general phenomenon, nevertheless, is the increasing interest in environmental issues since the development of ISO 26000. This is a remarkable change in that rarely did one find an environmental discourse for the purpose of SR in Korean standardization policy-related communications before 2005 (Lee 2009). The SR discourse at the time was instead focused on consumer confidence (e.g., quality assurance) and treated as an ethical problem for producers (ibid., p. 342). This is because the objective of ISO 26000 is to contribute to sustainable development (ISO 26000, Introduction). Son (2012, p. 223) criticizes the ambiguous uses of the notion of sustainability in applying it in individual levels of an organization. In effect, ISO 26000 clearly indicates that

the objective of sustainable development is to achieve sustainability for society as a whole and the planet. It does not concern the sustainability or ongoing viability of any specific organization. The sustainability of an individual organization may, or may not, be compatible with the sustainability of society as a whole, which is attained by addressing social, economic and environmental aspects in an integrated manner (ISO 26000 3.3.5).

For example, CA and MKE tried to show that the sustainability of each category of stakeholder (e.g., members and workers) (CA 2009, p. 19; MKE 2011, p. 22) opts for the “sustainable advanced economy” as its ultimate (Table 3) objective, using different expressions for the strategies of each category (e.g., sustainable leading industries, sustainable growth of Korean economy, sustainable expansion of trade infrastructure) (ibid., p. 30).

As seen above, the origin of this misuse is mainly derived from policy discourse. The government adopted “sustainable management” 10 years ago as its political logo, meaning the activities of enterprises that respond to the interest of variable stakeholders by creating social and environmental values in addition to economic growth.<sup>12</sup> As a result, such a misuse emphasizes the economics among the TBL of sustainable development, and an increasing environmental aspect could whitewash certain social aspects such as human rights and labor issues.

<sup>12</sup> Refers to the sustainable management portal site <http://www.csr-korea.net>.

We observed a third general phenomenon in South Korea, which is that the SR activities of every organization are related to corporate SR. For example, the LGEU advocates the new expression “No-kyoung,” which means a focus on the labor-management relationship, rather than “No-sa,”<sup>13</sup> which signifies the labor-user relationship, with a view to creating a new environment of collaboration through the CSR of managers. The MKE’s SR report shows that the main task of this organization is to “support corporations to do their CSR” (MKE 2011, p. 6). To accomplish this, the MKE prepares legal frameworks such as strategies for industry convergence (July 2010), a National Commission for Corporate Partnership (December 2010), and a new energy development industry strategy (MKE 2011, p. 36). The main SR objective for the MKE is to create a political infrastructure for Korean enterprises so that they can perform sustainable management that will then contribute to long-term economic growth. In the case of the Center for Good Corporations, a branch of CA, its main activity is to monitor the CSR of multinationals. To some extent, this kind of activity shows the changing role of NGOs, from monitoring political power to monitoring economic power. A CEO cited by Robert Phillips (2003, p. 1) states:

Looking at the old cities of Europe gives an idea of the movement of social power across time. The oldest of the large, elaborate buildings are religious in nature (e.g., churches and cathedrals). The second oldest of the large, elaborate buildings are governmental. The newest of the large, elaborate buildings are corporate headquarters and facilities.

From this observation, we can conclude that even with an enlarged scope, SR is still entrenched in corporations, rather than in public or nonprofit organizations, whose activities are traditionally based on social rationality. Therefore, the divergence created by the expanding scope of SR re-converges on corporations, because economic globalization inevitably gives the greatest SR to the business sector.

In the same context, we know that social enterprises are often regarded as an object of CSR. This is a new phenomenon, in which supporting social enterprises is regarded as a strategic SR activity not only for corporations but also for public organizations or NGOs. LG Electronics and its union signed an agreement with the Ministry of Employment and Labor and the Ministry of Environment to offer an integrated solution to the adoption of social enterprises. LGE, as part of the agreement, will provide financial support to create social enterprises, whereas the union will offer technical know-how to enhance productivity (LGE 2011, p. 61). In addition, GDG enacted a municipal ordinance on social enterprise development and support in August 2010 and has since supported social enterprises that promote social values, offering social services and new jobs to the marginalized classes. Kim (2011) argues that supporting social enterprises could be an effective strategy for public organizations in the wake of international trends demanding SR, as it effectively shows that the organizations will include social problems in their reporting and initiatives. According to interviewee Kim from WTCO,<sup>14</sup> this trend is “hardly felt on the field,” as

the real need for social enterprises is to participate in the production process in the market, not to get a temporal support such as purchasing goods or services. However, large enterprises are reluctant to do it as it demands more responsibility to them sharing their market with social enterprises. Thus there is a structural limitation.

<sup>13</sup> *No-sa* used generally in official documents is regarded as “hierarchical” by unionists, and *No-kyoung* as signifying equality, according to the interviewee from LGEU, Kim.

<sup>14</sup> Interviewed on August 17, 2012, at the office of Clean Service Chung Co., Ltd.

Can the expansion of SR in society result in the development of social enterprises, or will it become a kind of managerial burden for organizations?

### Receivers as stakeholders, consensus, or latent conflict: retention

Retention means the liability to recall (Weick 1979, p. 207). More concretely, it is the possibility of re-thinking something against its past surroundings. In an organizational context, a collective recall could change initial strategies, as what is left in the collective mind is mainly the receivers' role in the communication process. The information sent by managers is received, processed, and retained by the stakeholders, then finally fed back to be used by initiators in order to modify existing strategies. In this context, it seems a little precocious to observe what is retained just as ISO 26000 is about to be applied, as the messages related to SR sent by managers have the power to create or construct pre-emptive meanings for unknown concepts. A valid question to pose is "Who is the receiver?" Receivers, for example, could be readers of the sustainability report (i.e., stakeholders identified by the organization). One of the main values of ISO 26000 is to emphasize the identification of stakeholders. The standard defines the stakeholders as individuals or groups that have an interest in the decisions or activities of an organization (ISO 26000 2.20) and identifies them as individuals or groups whose interests could be affected by the decisions and activities of the organization (ISO 26000 5.2.1).

As observed in our research, every institution that took ISO 26000 into consideration for its SR activities identified its main stakeholders; those that only took GRI 3.0 into consideration or did not publish an SR report did not do so. Thus, one of the main values of ISO 26000 compared to previous standards is the great importance of identifying stakeholders according to their sphere of influence. Four organizations carried out such work: CEMK, GDG, MKE, and KSA. While CA and LGEU did so as well, they did not mention any criteria for classifying their stakeholders. WTCO, whose SR report is not based on ISO 26000, did not identify stakeholders.

Organizations in the business sector typically have the most influence in terms of their relationships with their own workers. Local communities, other organizations in an organization's supply chain, competitors, and consumers are in intermediate zones. Relationships with government and society are often considered among the most remote and attenuated (Wood 2011, p. 4). Some specialists classify these as market-based or non-market-based primary and secondary stakeholders (Lawrence and Weber 2008); however, this is not always the case, as seen in Table 4. For a religious missionary organization like CEMK, society at large can be one of the most important stakeholders (CEMK 2010a, p. 12), while for a civil organization such as CA, dues-paying members hold first place among stakeholders (CA 2011, p. 97). Unlike CSR, SR in public or nonprofit organizations must consider the external stakeholders as being very important, and they are often regarded as primary stakeholders (Table 4). Unlike the CSR cases, in which the external stakeholders are often undefined, such as consumer, local community, or general society, in the SR of public or nonprofit organizations, stakeholders are delineated more clearly. For example, GDG's most important stakeholder group is its local citizens, member enterprises for the KSA, and dues-paying members for CA.

One may think that SR reports are a public relations tool (Hooghiemstra 2000; Kolk 2004), but organizations, especially in the nonprofit sector, prepare their SR report for the purpose of training their internal stakeholders, understanding the status of the organization's SR, and encouraging internal participation. CA (2011) and GDG (2012, p. 5) clearly

**Table 4** Main stakeholders identified

Organization	Stakeholder identification criteria	Stakeholders
CEMK	- How much CEMK affects the interests of economic, social, and environmental dimensions, and vice versa.	- 1st: General society, executives and staff, members, churches, solidarity associations
LGEU	- Not indicated	- 1st: members - 2nd: cooperative companies - 3rd: local communities - 4th: global community
MKE	- According to accountability, influence, accessibility, dependence, representativeness - Legal, financial, and operational impact and the degree of influence exchange	- 1st: staff, National Assembly, affiliated organizations, other ministries, and local communities - 2nd: business world, SMEs, large enterprises, affiliated public enterprises, public media, NGOs, academic world, suppliers of materials and techniques, international organizations, governments of other countries - 3rd: nation, future society
KSA	- Influence exchange on the performance of organization  - Legal, financial, and operational accountability	- 1st: executives and staff, clients, government, partners (organizations and persons), boards of directors - 2nd: local community, related organizations
GDG	- According to accountability, influence, accessibility, dependence, representativeness - Legal, financial, and operational impact and the degree of influence exchange	- 1st: the council and its head, executives and staff, ombudsman, affiliated organizations - 2nd: public media, NGOs, professional associations, upper echelon, residents (small traders and enterprises) - 3rd: citizens, local society, future generations
CA	- Influence exchange on the activities of organization	- members (the most important), executives and staff, clients, government, partners (organizations and persons), boards of directors, general citizens, civil societies, public foundations, executives and staff, companies, government, local collectivities, public media
WTCO	No identification of stakeholders	

The order according to the degree of importance

indicate that the objective of reporting SR is for change, not publicity. The same is true for the KSA and CEMK, according to the interviewees, who said that the first purpose of reporting was to create a consensus among internal stakeholders about the organization's SR.<sup>15</sup> Indeed, the participation of internal stakeholders in SR activities or policies has the potential to create conflict, especially in external activities such as voluntary philanthropic activities, which in practice may be more obligatory than voluntary, to a certain extent.

<sup>15</sup> Interviews with Oh from the KSA on August 16, 2012, and with Joe from CEMK on September 5, 2012.

These activities can represent supplementary work. So for the organization, the two issues—contribution to the local community and fair labor practice—could be contradictory.

Interviews with managers allowed us to develop the hypothesis that they will proactively address potential conflicts between stakeholders. Is the SR of a social enterprise developed to manage its juridical or social status, or to program special activities? Can the staff of CEMK distinguish their volunteer work at churches from their work at the office? Should the personnel of NGOs like CA, who work for a social mission, do more work externally to adequately perform the SR activities of their organization? These are the questions that the interviewers asked of themselves. Accepting these concepts or not is left to the future, when the receivers will decide what they retain. As Weick stated, after this retention process, organizations will decide how they re-enact and re-create their environment.

## Conclusion

ISO 26000 provides an internationally agreed-upon definition of SR for the first time. In this article, we aim to delineate an emerging meaning for ISO 26000 with a focus on its enlarged scope of application from CSR to SR. This is done by observing the organizational communication of seven organizations in both the public and nonprofit sectors in the South Korean context.

In terms of organizations' strategies to implement ISO 26000, public or governmental organizations such as KSA and MKE use the new international standard very actively, not only to adapt to international trends but also as a policy tool to expand its application in Korean society. LGEU and CEMK have created new concepts such as USR and churches' SR, proposing a new paradigm to survive in the new societal context, in which civil societies need to show transparency and a capability to explain their social values. Some organizations like CA and WTCO cope rather passively, not taking ISO 26000 into consideration yet, but still illustrating some external pressure to follow this new global standard.

However, the overall application of ISO 26000 is still difficult for these organizations. Among the seven topics presented in ISO 26000, labor issues and human rights are regarded as the most difficult for managers to address, and environmental issues are increasingly treated in Korea as an everyday lifestyle cultural movement. Moreover, as far as the ISO 26000 definition of sustainability is concerned, organizations often misuse this term, especially in the economic aspect of ISO 26000, which could lead to a misunderstood meaning of sustainable development. Lastly, in spite of the scope enlargement, we note that SR is still in the range of CSR, and the application process in South Korea shows that the social aspect is more easily ignored than the economic and environmental ones.

The main stakeholders of these public and civic organizations are different from (and often opposite to) most CSR cases, as the analysis of SR reports shows that the purpose of reporting is to communicate among internal stakeholders, above all. Further research on international comparative aspects might indicate whether these characteristics of shaping the SR generated in the South Korean context are in fact general trends.

The formation of the meaning of SR within its scope enlargement by ISO 26000 is likely still in progress, because the ambiguity of the standard is still left to be addressed by the communication process. As Weick proposes "First act, and then reflect on your actions to interpret what it means" (Weick 1979, p. 301), the ambiguous traits of ISO 26000 are

causing Korean organizations to try different strategies while the acceptance of the standard is still ongoing. It is not always the case that all changes that look like social progress will be selectively retained, because “it is not routine for all variations that represent an improvement to be selectively retained” (Weick 1979, p. 129).

We need more time to be sure that the international standard could bring about social progress, because the receivers often do not provide feedback to confirm organizational change. In this context, adjudicating between stakeholder interests and sensitizing social aspects remains important challenges in the Korean context. Further research, notably in developing countries, might indicate how the meaning of SR is being shaped in globalizing societies. It would also be valuable to investigate more deeply the practice of ISO 26000 in each type of organization. Beyond the convergence that we could observe in various types of organization, the particularity and unique features of each organization could be enlightening.

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